

CHAPTER 8 MOTOR VEHICLE FUEL TAX

Secs.	
800	General Provisions
801	Books and Records of Licensed Fuel Importers
802	Records of Motor Fuel Retailers
803	Local Representatives of Fuel Importers
804	Resales and Transfers
805	Identification Required on delivery Vehicles
806	Delivery Invoices
807	Sales of Motor Fuel to the United States Government
808	Sales of Motor Fuel to Foreign Governments and Agencies

800 GENERAL PROVISIONS

- 800.1 The provisions of this chapter are adopted by the Council of the District of Columbia under authority of §18 of the Act of April 23, 1924, 43 *Stat.* 110, ch. 131, as amended (also referred to in this chapter as the "Act"), D.C. Code §47-2315.
- 800.2 The words, terms, and phrases defined in the Act shall have the same meanings when used in this chapter, unless otherwise required by the context of this chapter.
- 800.3 When used in this chapter, the term "Deputy Chief Financial Officer" shall mean the Deputy Chief Financial Officer of the Office of Tax and Revenue ("Office"), or his or her lawfully appointed agent, representative, or designee.
- 800.4 Any importer, distributor, retail dealer, individual, partnership, firm, corporation, or association violating any of the provisions of this chapter shall, upon conviction, be punished by a fine of not more than three hundred dollars (\$300).
- 800.5 Sales of motor fuel to any state, territory, or possession of the United States (including any political subdivision of any state, territory, or possession) are subject to the tax.

AUTHORITY: Unless otherwise noted, the authority for this chapter is §18 of the Act, effective April 23, 1924, 43 *Stat.* 110, ch. 131, as amended, D.C. Code §47-2315 (1981 Ed.).

SOURCE: Commissioners' Order 298,426/58 effective December 2, 1942, published in the Evening Star on November 2, 1942, Article 26 of the Police Regulations, 16 DCRR §50.8.

EDITOR'S NOTE: The Office of the Chief Financial Officer of the District of Columbia published a Notice of Public Interest at 44 DCR 2345 (April 18, 1997) changing the name of the "Department of Finance and Revenue" to the "Office of Tax and Revenue."

801 BOOKS AND RECORDS OF LICENSED FUEL IMPORTERS

- 801.1 Each licensed importer of motor vehicle fuel into the District of Columbia shall keep permanent books showing purchases, transfers, sales, or other dispositions and uses of motor vehicle fuel.

801.2 The records required under §801.1 shall include bookkeeping records of daily opening and closing inventories of motor vehicle fuel subject to the provisions of the Act.

801.3 All bookkeeping records of purchases shall be supported by invoices or other shipping data, and all sales, transfers, or other dispositions, shall be supported by delivery tickets and a monthly record by customers, except in cases of retail sales.

801.4 All accounting records shall be maintained so that they can be readily reconciled with the monthly return filed with the Deputy Chief Financial Officer.

SOURCE: §1 of Commissioners' Order 298,426/58 effective December 2, 1942, published in the Evening Star on November 2, 1942, Article 26 of the Police Regulations, 16 DCRR §50.1.

802 RECORDS OF MOTOR FUEL RETAILERS

802.1 A permanent record shall be maintained for one (1) year by the retailer of daily gross purchases, gross sales, and bookkeeping inventory.

802.2 All records of the retailers shall be subject to inspection during usual business hours by the Deputy Chief Financial Officer or his or her representatives.

SOURCE: §1 of Commissioners' Order 298,426/58 effective December 2, 1942, published in the Evening Star on November 2, 1942, Article 26 of the Police Regulations, 16 DCRR §50.4.

803 LOCAL REPRESENTATIVES OF FUEL IMPORTERS

803.1 Each licensed importer shall designate a local representative and maintain a local office or place of business within the District of Columbia.

803.2 Each change of address of the local office shall be reported in writing within ten (10) days of the change to the Deputy Chief Financial Officer.

SOURCE: §2 of Commissioners' Order 298,426/58 effective December 2, 1942, published in the Evening Star on November 2, 1942, Article 26 of the Police Regulations, 16 DCRR §50.2.

804 RESALES AND TRANSFERS

804.1 If motor vehicle fuel is resold or transferred by the licensed importer into other jurisdictions, official copies of delivery tickets or sales invoices shall be kept in the local office.

804.2 Records of sales directly to an agency of the U.S. government or District government shall be maintained by the local office.

804.3 Exemption certificates furnished by a retailer at the time of sale, when properly executed, shall be accepted by the importer and be attached to its monthly returns to the Deputy Chief Financial Officer.

SOURCE: §3 of Commissioners' Order 298,426/58 effective December 2, 1942, published in the Evening Star on November 2, 1942, Article 26 of the Police Regulations, 16 DCRR §50.3.

805 IDENTIFICATION REQUIRED ON DELIVERY VEHICLES

- 805.1 Each tank wagon, truck trailer, or motor vehicle which bears or contains motor vehicle fuel, kerosene, motor oil, or other petroleum product(s) for delivery in or transport through the District, shall have printed or painted on the vehicle the name and address of the owner or owners of the vehicle.
- 805.2 The name and address on each vehicle shall be in letters not less than four inches (4 in.) high, and shall be placed in a conspicuous position the sides of each tank wagon, truck, trailer, or vehicle.

SOURCE: §5 of Commissioners' Order 298,426/58 effective December 2, 1942, published in the Evening Star on November 2, 1942, Article 26 of the Police Regulations, 16 DCRR §50.5.

806 DELIVERY INVOICES

- 806.1 Each operator or other person in charge of each tank wagon, truck, trailer, or vehicle described in §805.1 shall have in his or her possession at the time of delivery or deliveries a true legible invoice or ticket showing in liquid measure the gallonage of each type of motor fuel, kerosene, motor oil, or other petroleum product, together with the name and address of the owner of that motor fuel, kerosene, motor oil, or other petroleum product.
- 806.2 Upon demand of any member of the Metropolitan Police Force or the Deputy Chief Financial Officer, the person in charge (or the operator or driver) of a tank wagon, trailer, truck or other vehicle, shall exhibit the invoice or ticket for inspection.

SOURCE: §6 of Commissioners' Order 298,426/58 effective September 26, 1942, Article 26 of the Police Regulations, 16 DCRR §§50.6, 50.7.

807 SALES OF MOTOR FUEL TO THE UNITED STATES GOVERNMENT

- 807.1 Sales of motor fuel to the United States government and its agencies shall not be subject to the tax. The provisions of this section shall govern the procedures for making and reporting such sales.
- 807.2 If sales are made by credit card, copies of monthly invoices which furnish the following information shall be submitted to the Department with motor fuel tax returns:
- (a) The number of gallons purchased by the agency;
 - (b) The number of gallons purchased by the agency in the District; and
 - (c) The total amount of District tax claimed to be exempt on the invoice.
- 807.3 Copies of sales tickets from which invoices are prepared shall be retained and must bear the name and address of the dealer service station and the name and address of the purchaser.

- 807.4 Microfilm or other facsimile sales ticket records shall be acceptable.
- 807.5 Invoices that do not contain the required information will not be accepted as evidence of exemption. If proper invoices are not available, the transaction will be treated as a cash transaction requiring the submission of Form 1094.
- 807.6 If sales are made on a cash basis (or if proper invoice information is not available, as set forth in §607.5), Form 1094 shall be completed and submitted with the original cash receipt or invoice.
- 807.7 Failure to submit the cash receipt or a reproduction of the receipt with the Form 1094 will result in a disallowance of the exemption.
- 807.8 Each cash receipt shall bear the name and address of the dealer service station and the name and address of the purchaser.

SOURCE: Administrative Ruling No. 1, 16 DCRR.

808 SALES OF MOTOR FUEL TO FOREIGN GOVERNMENTS AND AGENCIES

- 808.1 Motor fuel sold to a foreign government shall be sold to an individual designated as the representative of that government.
- 808.2 Diplomats, employees of foreign governments and agencies, and certain members of their families who are exempt from payment of motor fuel taxes shall be determined by the U.S. Department of State, with the approval of the Department.
- 808.3 Persons who are exempt under this section shall be issued Form DS-719, a green identification card called a "Gasoline Tax Exemption Card," and a book of exemption certificates (Form DS 717) for use when making tax-exempt purchases.
- 808.4 The identification card shall bear the name of the individual entitled to purchase motor fuel without payment of the tax, an identification card number, and the card holder's photograph and signature.
- 808.5 In order to make a tax-exempt purchase, the purchaser shall show the Form DS-719 identification card to the dealer and give a certificate from the book (Form DS-717) to the dealer.
- 808.6 The dealer shall submit the certificate(s) to the importer for use in establishing the amount of motor fuel exempt from the tax.
- 808.7 Vendors shall exercise care to determine that the person making a tax-exempt purchase is the same person shown on the identification card by comparing the person and his or her signature to the photograph and signature on the card.
- 808.8 No sales shall be made without payment of the tax to any person who does not exhibit an identification card and present a completed exemption certificate.
- 808.9 If the Department of State severs diplomatic relations with any country, the agencies, diplomats, employees, and others from that country will no longer be

allowed to make tax-exempt purchases. Vendors will be notified periodically of any revocations made on this basis.

- 808.10 No other identification cards except Form DS-719 shall be valid for the motor fuel tax exemption. The pink identification cards issued for the purpose of indicating exemption from Federal gasoline tax shall not be valid for establishing exemption to D.C. motor fuel tax.

SOURCE: Administrative Ruling No. 1, 16 DCRR.

